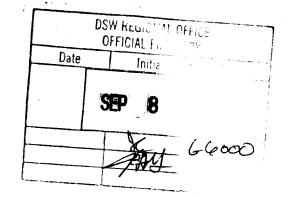


September 6, 2006



Mr. J. Tyler Carlson, Regional Manager Western Area Power Administration Post Office Box 6457 Phoenix, Arizona 85006-6457

Re: Comments on Marketing of Parker-Davis Power and Energy

Dear Mr. Carlson:

The Town of Gilbert appreciates this opportunity to file and make comments on the proposed marketing of the Parker-Davis power and energy. The Town of Gilbert has a utility function of helping to meet the electric requirements of water, wastewater, street lighting and other components of electrical needs of our community.

The preliminary allocation indicated in the Federal Register will be of great assistance to us in meeting those needs and providing economic benefits to the members of our community.

We appreciate Western's consideration and determination of an allocation to be awarded to us. We look forward to being customers of Western and participants in the federal public power program that Western administers.

Sincerely,

Lonnie K. Frost

Chairman, Utilities Board

cc: George Pettit, Town Manager Michael Curtis, Town Attorney

Fown of Gilbert Thirties Board